



ALABAMA DEPARTMENT OF REVENUE
Foreign Corporation Franchise Tax Return,
Permit Application, and Annual Report
Please Complete This Form And Return It On Or Before March 15, 1997.

1997

RECEIVING STAMP	LEGAL CORPORATION NAME (PLEASE TYPE OR PRINT)		
	MAILING ADDRESS		
	CITY, STATE, AND ZIP CODE	(This Space For Use By Alabama Department of Revenue)	
	ALABAMA FRANCHISE TAX ACCOUNT NO.		
FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)		FEDERAL STANDARD INDUSTRIAL CLASSIFICATION CODE	PLEASE INCLUDE SOCIAL SECURITY NUMBERS FOR ALL CORPORATE OFFICERS

1 State or country of incorporation	► 1	
2 Date of Qualification in Alabama	► 2	
3 Name of registered agent in <u>Alabama</u> *	► 3	
FEIN or Social Security No. of registered agent		
<u>Street address</u> of registered office in <u>Alabama</u>		
City, State and Zip Code		
4 Name of president of corporation	► 4	
Social Security Number		
Street Address		
City, State and Zip Code		
5 Name of secretary of corporation	► 5	
Social Security Number		
Street Address		
City, State and Zip Code		
6 Kind of business done in Alabama	► 6	
7 Principal place of business in Alabama	► 7	
City, State and Zip Code		
8 Kind of business done generally	► 8	
9 Principal office and place of business in state of incorporation	► 9	
10 Date of incorporation	► 10	

* If the Registered Office or Registered Agent has changed, a Statement of Change of Registered Office or Registered Agent Form should be filed with the Secretary of State's Office (334) 242-5324. (Required by Section 10-2B-15.08, Code of Alabama 1975.)

11 EXECUTION AND VERIFICATION (Required by Sections 10-2B-1.20 and 40-14-44, Code of Alabama 1975)

I _____ the _____, do hereby swear (or affirm),
NAME OF OFFICER TITLE OF OFFICER
depose, and say that the foregoing statement made to the Department of Revenue for the annual report and the collection of the franchise tax and permit fee of said corporation, is true, full, and correct and also, if a professional corporation, that all the shareholders, at least one director and the president of said corporation are qualified persons or otherwise legally authorized to practice the profession in the State of Alabama.

Date _____

		SIGNATURE OF OFFICER	TELEPHONE NUMBER
12 Secretary of State Annual Report Fee	12	\$10.00	DEPARTMENT USE ONLY
13 Annual Report Fee paid with extension	13		SSAR
14 Net Annual Report Fee due (Line 12 minus Line 13)	14		ADDPF
15 Permit Fee (from Line 24, Schedule E)	15		PEN
16 Permit Fee paid with extension	16		INT
17 Net Permit Fee due (Line 15 minus Line 16)	17		ADDFT
18 Permit Fee penalty due (see instructions, Section IV)	18		PEN
19 Permit Fee interest due (see instructions, Section IV)	19		INT
20 Total Permit Fee due (add Lines 17, 18, and 19)	20		TOTAL
21 Franchise Tax (from Line 23, Schedule E)	21		REV. BY
22 Franchise Tax paid plus credit from extension	22		SSAR
23 Franchise Tax credit <u>not</u> claimed on extension	23 ►		
24 Net Franchise Tax due (Line 21 minus Lines 22 and 23)	24		TPR
25 Franchise Tax penalty due (see instructions, Section IV)	25		
26 Franchise Tax interest due (see instructions, Section IV)	26		
27 Total Franchise Tax due (add Lines 24, 25 and 26)	27		TFR
28 Total amount due (add Lines 14, 20 and 27)	28		
29 Payment due (if Line 28 is greater than zero)	29		
30 Overpayment (if Line 28 is less than zero)	30		TAR
31 Amount to be credited to 1998 Franchise Tax	31		
32 Amount to be refunded (see instructions, Section V)	32		

Make check payable to: _____ Mail to: **Alabama Department of Revenue, Foreign Franchise Tax Section,**
Alabama Department of Revenue **P. O. Box 327330, Montgomery, AL 36132-7330** CHECK THIS BOX IF PAYMENT MADE THROUGH ELECTRONIC FUNDS TRANSFER (EFT) ☐

33 * List below the Alabama county(ies) where the corporation holds title to any property, real or personal, and the assessed value in each county as of October 1, 1996. Required by Section 40-14-43, Code of Alabama 1975. If all property is located in one Alabama county, list the county and indicate "all" or "100%." (Use attachment if additional space is required.)

	COUNTY NAME	ASSESSED VALUE		COUNTY NAME	ASSESSED VALUE
		\$			\$
* IMPORTANT: See Note (2), Page 4			Total Alabama Assessment. \$		

Schedule A – BOOK BALANCE SHEET

Calendar Years _____ and _____ Fiscal Years Ending _____ and _____	Beginning Year 1996		End of Year 1996	
	AMOUNT	TOTAL	AMOUNT	TOTAL
ASSETS				
1 Cash				
2 Notes and accounts receivable				
Less: Provision for uncollectible accounts				
3 Inventories.....				
4 Investments in governmental obligations.....				
5 Other Investments (itemize) (a) Subsidiaries				
(b) Other (attach schedule)				
6 Capital assets:				
(a) Depreciable assets (itemize in separate schedule) ..				
Less: Accumulated depreciation (see note 1)				
(b) Depletable assets (to include Oil and Gas Leases)..				
Less: Reserve for depletion (see note 1).....				
(c) Land.....				
7 Other assets (itemize showing prepayments).....				
8 Total Assets.....				
LIABILITIES AND CAPITAL				
9 Accounts payable:				
(a) Trade Accounts				
(b) Parent or subsidiary				
10 Bonds, notes and mortgages payable:				
(a) With original maturity of less than 1 yr.-regular ...				
(b) To parent, subsidiary, or stockholder owing 10% or more of stock.....				
(c) With original maturity of 1 year or more				
11 Accrued expenses (itemize showing accrued taxes) ...				
12 Other liabilities (attach itemized schedule)				
13 Surplus reserves (attach schedule)				
14 Capital Stock:				
Preferred Stock.....				
Common Stock.....				
15 Paid-in or capital surplus.....				
16 Retained earnings				
17 Less cost of treasury stock.....		()		()
18 Total Liabilities and Capital.....				

Schedule B – ALABAMA CAPITAL ASSET DATA

	RATE OF DEPRECIATION	ORIGINAL COST	ACCUMULATED DEPRECIATION AMORTIZATION DEPLETION	BOOK VALUE
1 Buildings and Improvements.....				
2 Land Improvements				
3 Machinery and Equipment				
4 Furniture, Fixtures and Office Equipment				
5 Automotive Vehicles and Other Wheeled Equipment.....				
6 Leasehold Improvements.....				
7 Depletable Assets				
8 Land.....				
9 Interest in partnerships in Alabama				
10 Developed and Undeveloped Oil and Gas Leases				
11 Total Dollar Amount of Active Construction Contracts				
12 * Air or Water Pollution Control Devices.....				
* A complete description of these devices must be furnished.				
13 Inventories				
TOTALS				

Corporations that employ capital both within and without Alabama must complete Schedules C and D.
If clarification is needed, refer to Item VI of instructions for preparation of return.

Schedule C – APPORTIONMENT FACTORS

(Complete all factors that pertain to your operations. Factors 6 and 7 must be completed for all corporations.)

Apportionment Data for Year 1996

Factors:

- 1 Cost of manufacturing, processing or fabricating (for those engaged in manufacturing)
- 2 Sales by destination (for those engaged in selling activities)
- 3 Gross income (where there is relatively little or no manufacturing or selling)
- 4 Total dollar amount of active contracts (for those engaged in construction)
- 5 Total mileage (for those engaged in transportation)
- 6 Total salaries, wages, and/or salesmen, brokers, or agents commissions
- 7 Year end Tangible Property (original cost) and Inventories

EVERYWHERE	ALABAMA	ALA. PERCENT (to four decimals)
		____._____%
		____._____%
		____._____%
		____._____%
		____._____%
		____._____%
		____._____%

Schedule D – APPORTIONMENT CATEGORIES

Corporations which employ capital primarily in:

- 1 Manufacturing, processing or fabricating shall use the average of Factors 1 and 2, Factor 6 and Factor 7, Schedule C.
- 2 Selling shall use Factors 2, 6, and 7, Schedule C.
- 3 Contracting shall use Factors 4, 6, and 7, Schedule C.
- 4 Transportation shall use Factors 3, 5, and 6, Schedule C.
- 5 Services shall use Factors 3, 6, and 7, Schedule C.
- 6 Rentals and/or leasing shall use Factors 3 and 7, Schedule C.

From Schedule C above:

Factor No.(s):	____._____%
Factor No.:	____._____%
Factor No.:	____._____%
Alabama Apportionment Factor..... (Enter in Schedule E, Line 12)	____._____%

Schedule E – FRANCHISE TAX AND PERMIT FEE COMPUTATION (Use Book Balance Sheet)

1 Outstanding capital stock and any additional paid in capital, whether positive or negative, but excluding the taxpayer's cost of its treasury stock.....	1		
2 Retained earnings, whether positive or negative.....	2		
3 Accelerated Depreciation or Amortization (see note 1 on page 4).....	3		
4 Bonds, notes, debentures, or other evidences of indebtedness maturing and payable more than 1 year after the first day of the franchise tax year.....	4		
5 Bonds, notes, debentures, or other evidences of indebtedness, including open accounts payable and/or advances, maturing and payable at the time to:			
(a) Any individual stockholder owning directly or indirectly 10% or more of the outstanding capital stock of the taxpayer.....	5a		
(b) Another corporation owning more than 50% of the outstanding capital stock of the taxpayer.....	5b		
(c) Another corporation more than 50% of the outstanding capital stock of which is owned by the taxpayer, unless the other corporation referred to in (b) or (c) is also required to pay a franchise tax to Alabama (furnish list).....	5c		
6 Total capital everywhere (add Lines 1 thru 5).....	6		
EXCLUSIONS (See instructions VIII for required supporting statement)			
7 Investment in capital of Alabama Corporations.....	7		
8 Investment in capital of other Foreign Corporations paying Alabama franchise tax.....	8		
9 Investment in the capital of any other corporation that does not pay a franchise tax to Alabama if the taxpayer owns more than 50% of the outstanding capital stock of the other corporation, unless the other corporation is dormant and not regularly engaged in one or more business activities.....	9		
10 Total exclusions (add Lines 7, 8, and 9).....	10		
APPORTIONMENT OF CAPITAL			
11 Net capital subject to apportionment (Line 6 minus Line 10).....	11		
12 Alabama Apportionment factor (as shown in Schedule D above).....	12	____._____%	
13 Total Alabama Capital (multiply Line 11 by Line 12).....	13		
DEDUCTIONS (An itemized list MUST be included)			
14 Investment in securities issued by State of Alabama or political subdivision thereof.....	14		
15 Mortgages receivable on Alabama real estate on which recording privilege tax has been paid.....	15		
16 Book value of air or water pollution control devices placed in operation in Alabama for protection of the public.....	16		
17 Book value of capital invested under former Section 40-14-41(d)(2)d (Repealed by Act 95-564).....	17		
18 Book value of capital invested under current Section 40-14-41(d)(2)d (attach supporting documents).....	18		
19 Total deductions (add Lines 14, 15, 16, 17, and 18).....	19		
FRANCHISE TAX COMPUTATION			
20 Alabama franchise tax base (Line 13 minus Line 19).....	20		
21 Franchise tax due (multiply Alabama franchise tax base, Line 20 by .003) (minimum – \$25.00).....	21		
ALABAMA ENTERPRISE ZONE CREDIT			
22 Alabama Enterprise Zone Credit (attach supporting documents).....	22		
23 Net franchise tax due (Line 21 minus Line 22) (minimum – \$25.00).....	23		
PERMIT FEE COMPUTATION (See Page 4)			
24 Permit fee due (based on Alabama capital Line 13) (minimum – \$5.00).....	24		

*Important: Tax payments of \$25,000 or more are required to be made through Electronic Funds Transfer (EFT) (See Instructions, Item I).

1	Gross sales from trading or manufacturing, less returns and allowances			1					
2	LESS: Cost of Goods Sold:								
	(a)	Inventory at beginning of year	2a						
	(b)	Merchandise bought for sale	2b						
	(c)	Salaries and wages	2c						
	(d)	Other manufacturing costs	2d						
	(e)	Total lines (a) thru (d).....	2e						
	(f)	Less: inventory at close of year	2f						
3	Gross profit from trading or manufacturing (Item 1 minus Item 2)			3					
4	Gross profit from operations other than trading or manufacturing (state nature of income)								
	(a)	_____	4a						
	(b)	_____	4b						
	(c)	_____	4c						
5	Interest from all sources			5					
6	Rents			6					
7	Royalties			7					
8	Profit from sale of real estate, stocks, bonds, and other assets			8					
9	Dividends from all sources			9					
10	Other income (state nature of income)								
	(a)	_____	10a						
	(b)	_____	10b						
	(c)	_____	10c						
11	TOTAL INCOME (total lines 3 thru 10)						11		
DEDUCTIONS									
12	Compensation of officers			12					
13	Salaries and wages (not deducted elsewhere)			13					
14	Rent			14					
15	Repairs (do not include improvements or replacements)			15					
16	Bad debts			16					
17	Interest			17					
18	Taxes (including all income taxes)			18					
19	Contributions or gifts			19					
20	Losses by fire, storm, etc.			20					
21	Depreciation			21					
22	Depletion of mines, oil and gas wells, timber, etc.			22					
23	Amounts contributed under a pension, annuity, stock bonus, or profit-sharing plan			23					
24	Rental paid on leased equipment			24					
25	Other deductions (itemize) _____			25a					
	_____			25b					
	_____			25c					
	_____			25d					
	_____			25e					
26	TOTAL DEDUCTIONS (total Lines 12 thru 25)						26		
27	NET INCOME (Item 11 minus Item 26)						27		

NOTE (1):
Total capital must be adjusted for any rapid, excessive, or unreasonable depreciation or amortization charges. Supporting schedules submitted with this return must show separately any accelerated depreciation or amortization taken by corporation, and this amount must be included in item 3 Schedule E of the return.

NOTE (2):
In accordance with Section 40-14-43, **Code of Alabama 1975**, a portion, 6.65%, of the corporation's franchise tax payment is distributed to the Alabama county(ies) in which the corporation owns property. Therefore, in order to accurately distribute the payment to the proper Alabama county(ies), it is essential that Item 33, page 1 be completed, indicating the county(ies) where the corporation owns property and the assessed value of such property.

COMPLETION OF FORM FT 1-1:
All schedules of Form FT 1-1 must be completed. The federal Corporation Income Tax Return (Form 1120) will not be accepted as a substitute for any schedule on Form FT 1-1. Also, the itemized listing(s) requested in the various schedules of Form FT 1-1 must be completed. Form FT 1-1 must be signed by a corporate officer.

PAYMENT AND FILING:
If payment is not made through EFT, make checks payable to the Alabama Department of Revenue. Write the corporation's Alabama Franchise Tax account number and the tax year on the check. See Instructions Item I for EFT payment and filing. Mail the completed return and payment to:

Alabama Department of Revenue
Foreign Franchise Tax Section
P. O. Box 327330
Montgomery, AL 36132-7330
Telephone: (334) 242-9800

COMPUTATION OF PERMIT FEE	
FEE – The fee to be paid, based on Total Alabama Capital, (use amount on line 13, Schedule E) is as follows:	
Less than \$1,000.00	\$ 5.00
\$1,000.00 and up to and including \$10,000.00	\$ 10.00
Over \$10,000.00 and up to and including \$25,000.00	\$ 20.00
Over \$25,000.00 and up to and including \$50,000.00	\$ 50.00
Over \$50,000.00	\$100.00